

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>				
From local sources:				
General property taxes:				
Real property taxes	\$ 151,112,800	\$ 151,112,800	\$ 155,783,930	\$ 4,671,130
Real and personal public service corporation taxes	11,450,500	11,450,500	12,478,432	1,027,932
Personal property taxes	37,593,600	37,593,600	36,467,366	(1,126,234)
Machinery and tools taxes	4,422,900	4,422,900	4,600,930	178,030
Penalties and interest	1,601,200	1,601,200	2,614,983	1,013,783
Total general property taxes	<u>206,181,000</u>	<u>206,181,000</u>	<u>211,945,641</u>	<u>5,764,641</u>
Other local taxes:				
Business license taxes	16,456,600	16,456,600	18,621,942	2,165,342
Consumer utility taxes	11,006,800	11,006,800	11,165,089	158,289
Emergency 911 tax	3,594,500	3,696,000	3,714,559	18,559
Local sales and use taxes	29,008,300	29,008,300	27,945,991	(1,062,309)
Motor vehicle licenses	4,824,600	4,824,600	5,363,728	539,128
Recordation tax	1,800,000	1,800,000	2,203,652	403,652
Transient occupancy tax	2,934,000	3,026,000	2,994,439	(31,561)
Other	1,021,000	1,021,000	1,089,577	68,577
Total other local taxes	<u>70,645,800</u>	<u>70,839,300</u>	<u>73,098,977</u>	<u>2,259,677</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	52,000	52,000	39,221	(12,779)
Building permits	3,725,000	3,725,000	3,529,506	(195,494)
Cable franchise fees	2,280,000	2,280,000	2,607,946	327,946
Landfill fees	1,834,000	1,925,300	1,905,871	(19,429)
Permits and other licenses	187,800	188,500	172,219	(16,281)
Plan review fees	225,600	289,600	305,106	15,506
Planning fees	560,300	575,300	536,295	(39,005)
Total permits, privilege fees and regulatory licenses	<u>8,864,700</u>	<u>9,035,700</u>	<u>9,096,164</u>	<u>60,464</u>
Fines and forfeitures	<u>955,500</u>	<u>1,011,150</u>	<u>1,222,372</u>	<u>211,222</u>
Use of money and property:				
Use of money:				
Interest and dividends	2,645,000	2,847,400	4,826,693	1,979,293
Unrealized gain on investments	-	-	142,161	142,161
Total use of money	<u>2,645,000</u>	<u>2,847,400</u>	<u>4,968,854</u>	<u>2,121,454</u>
Use of property	<u>408,800</u>	<u>422,000</u>	<u>550,774</u>	<u>128,774</u>
Total use of money and property	<u>3,053,800</u>	<u>3,269,400</u>	<u>5,519,628</u>	<u>2,250,228</u>

(Continued)

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Charges for services:				
Environmental Engineering	\$ 100,800	\$ 100,800	\$ 111,000	\$ 10,200
Fire	133,300	133,650	163,449	29,799
Juvenile Detention Home	104,000	104,000	127,650	23,650
Law Library	110,900	110,900	109,253	(1,647)
Library	310,000	310,000	412,530	102,530
Mental Health, Mental Retardation and Substance Abuse	11,713,400	11,378,946	10,620,358	(758,588)
Parks and Recreation	1,719,900	1,719,900	1,693,429	(26,471)
Police	479,000	751,000	831,356	80,356
Solid Waste	166,000	198,332	198,316	(16)
Treasurer	103,200	103,200	104,387	1,187
Other	314,800	320,240	379,583	59,343
Total charges for services	<u>15,255,300</u>	<u>15,230,968</u>	<u>14,751,311</u>	<u>(479,657)</u>
Miscellaneous:				
Payment in lieu of taxes	1,912,300	1,214,500	1,214,500	-
Other	<u>1,236,000</u>	<u>2,030,425</u>	<u>1,803,294</u>	<u>(227,131)</u>
Total miscellaneous	<u>3,148,300</u>	<u>3,244,925</u>	<u>3,017,794</u>	<u>(227,131)</u>
Recovered costs:				
Accounting	747,700	747,700	747,700	-
General Services-Print Shop	826,600	898,600	840,996	(57,604)
Health Department	385,800	385,800	348,697	(37,103)
Historic Chesterfield	188,900	188,900	168,270	(20,630)
Human Resource Management	166,000	176,556	213,636	37,080
Information Systems Technology	1,556,700	1,576,200	1,595,554	19,354
Purchasing	149,900	149,900	149,900	-
Social Services	151,900	151,900	201,378	49,478
Other	<u>1,261,000</u>	<u>545,694</u>	<u>516,998</u>	<u>(28,696)</u>
Total recovered costs	<u>5,434,500</u>	<u>4,821,250</u>	<u>4,783,129</u>	<u>(38,121)</u>
Total revenues from local sources	<u>313,538,900</u>	<u>313,633,693</u>	<u>323,435,016</u>	<u>9,801,323</u>
From other governments:				
From the Commonwealth:				
Non-categorical aid:				
ABC profits	547,900	547,900	570,139	22,239
Clerk's excess fees	620,000	620,000	534,013	(85,987)
Personal property tax relief	28,693,700	28,693,700	34,792,395	6,098,695
Vehicle rental tax	443,700	443,700	756,465	312,765
Other	<u>489,600</u>	<u>489,600</u>	<u>545,303</u>	<u>55,703</u>
Total non-categorical aid	<u>30,794,900</u>	<u>30,794,900</u>	<u>37,198,315</u>	<u>6,403,415</u>

(Continued)

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2001**

	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance Favorable (Unfavorable)</u></b>
Shared expenditures:				
Clerk of Circuit Court	\$ 949,000	\$ 984,345	\$ 973,117	\$ (11,228)
Commissioner of Revenue	497,700	497,700	500,610	2,910
Commonwealth's Attorney	1,401,000	1,526,000	1,354,306	(171,694)
Sheriff	4,385,900	4,397,500	4,470,173	72,673
Treasurer	524,600	524,600	569,317	44,717
Other	117,500	117,500	124,403	6,903
Total shared expenditures	<u>7,875,700</u>	<u>8,047,645</u>	<u>7,991,926</u>	<u>(55,719)</u>
Categorical aid:				
Annexation House Bill 599	6,316,000	6,316,000	6,089,267	(226,733)
Chesterfield County Jail	1,124,700	1,124,700	963,622	(161,078)
Drug prosecution	108,200	108,200	106,171	(2,029)
Education-state sales tax	35,430,500	34,828,300	34,514,540	(313,760)
Emergency services	665,100	685,100	714,021	28,921
Juvenile Detention Home	811,100	816,100	862,134	46,034
Library	320,100	328,656	328,656	-
Mental Health, Mental Retardation and Substance Abuse	2,613,600	2,942,954	3,430,829	487,875
State Recordation Tax	1,635,900	1,635,900	1,355,323	(280,577)
Welfare	2,752,100	2,752,100	2,571,841	(180,259)
Other	206,400	208,393	234,991	26,598
Total categorical aid	<u>51,983,700</u>	<u>51,746,403</u>	<u>51,171,395</u>	<u>(575,008)</u>
Total from the Commonwealth	<u>90,654,300</u>	<u>90,588,948</u>	<u>96,361,636</u>	<u>5,772,688</u>
From the federal government:				
Categorical aid:				
Mental Health Block Grant	912,400	912,400	910,780	(1,620)
Public safety	475,400	792,188	807,894	15,706
Welfare	12,187,300	11,392,300	11,955,657	563,357
Other	17,700	38,677	54,488	15,811
Total from the federal government	<u>13,592,800</u>	<u>13,135,565</u>	<u>13,728,819</u>	<u>593,254</u>
Total revenues from other governments	<u>104,247,100</u>	<u>103,724,513</u>	<u>110,090,455</u>	<u>6,365,942</u>
Total revenues	<u>417,786,000</u>	<u>417,358,206</u>	<u>433,525,471</u>	<u>16,167,265</u>

(Continued)

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Other financing sources:</b>				
Operating transfers in:				
Comprehensive Services Fund	\$ -	\$ 14,611	\$ 14,611	\$ -
County Capital Projects Fund	285,000	722,386	628,386	(94,000)
Water Fund	-	-	15,500	15,500
Wastewater Fund	-	-	15,500	15,500
Total operating transfers in	<u>285,000</u>	<u>736,997</u>	<u>673,997</u>	<u>(63,000)</u>
Proceeds from lease purchases	-	1,222,400	1,222,411	11
Proceeds from sale of bonds	-	-	87,437	87,437
Total other financing sources	<u>285,000</u>	<u>1,959,397</u>	<u>1,983,845</u>	<u>24,448</u>
Total revenues and other financing sources	<u>418,071,000</u>	<u>419,317,603</u>	<u>435,509,316</u>	<u>16,191,713</u>
<b>Expenditures:</b>				
Current:				
General government:				
Accounting	2,330,538	2,409,538	2,358,914	50,624
Board of Supervisors	314,500	313,200	303,765	9,435
Budget and Management	794,700	760,200	750,977	9,223
Clerk to the Board	200,300	209,700	209,330	370
Commissioner of Revenue	2,167,900	2,181,400	2,148,955	32,445
County Administrator	919,930	943,730	886,528	57,202
County Assessor	2,394,700	2,381,700	2,346,133	35,567
County Attorney	1,118,200	1,225,325	1,199,034	26,291
General Services	1,279,444	1,418,513	1,369,553	48,960
Human Resource Management	1,498,820	1,744,767	1,722,295	22,472
Human Services	509,100	529,810	515,413	14,397
Information Systems Technology	7,923,511	7,935,011	7,346,703	588,308
Intergovernmental Relations	194,200	204,700	195,895	8,805
Internal Audit	479,600	498,600	486,509	12,091
License Inspector	447,658	432,858	408,361	24,497
Management Services	225,000	237,500	232,580	4,920
Public Affairs	435,600	454,892	445,676	9,216
Purchasing	875,900	902,463	902,304	159
Registrar	565,790	637,790	618,115	19,675
Treasurer	2,364,500	2,440,700	2,418,917	21,783
Total general government	<u>27,039,891</u>	<u>27,862,397</u>	<u>26,865,957</u>	<u>996,440</u>
Administration of justice:				
Circuit Court Judges	478,078	512,378	498,929	13,449
Clerk of Circuit Court	2,044,285	2,190,110	2,162,238	27,872
Commonwealth's Attorney	2,260,400	2,291,755	2,291,170	585
General District Court	68,433	70,933	63,834	7,099
Juvenile and Domestic Relations Court	72,640	75,940	61,859	14,081
Law Library	110,900	136,400	131,269	5,131
Magistrate	7,200	11,400	6,006	5,394
Total administration of justice	<u>5,041,936</u>	<u>5,288,916</u>	<u>5,215,305</u>	<u>73,611</u>

(Continued)

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
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**Budget and Actual**  
**Year Ended June 30, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Public safety:				
Building Inspection	\$ 3,620,900	\$ 3,394,600	\$ 3,379,911	\$ 14,689
Communications Center	5,181,608	4,600,308	4,555,683	44,625
Fire	25,565,222	26,865,504	26,695,468	170,036
Juvenile Detention Home	1,748,378	1,776,778	1,770,225	6,553
Police	31,740,309	32,967,795	32,752,815	214,980
Probation	75,600	103,655	92,712	10,943
Sheriff and Jail	14,340,295	15,528,274	15,505,819	22,455
Total public safety	<u>82,272,312</u>	<u>85,236,914</u>	<u>84,752,633</u>	<u>484,281</u>
Public works:				
Buildings and Grounds	3,581,465	3,784,006	3,779,650	4,356
Environmental Engineering	3,132,920	3,129,570	3,016,433	113,137
Solid Waste	5,815,354	6,033,550	5,860,943	172,607
Street Lights and Road Improvements	636,436	732,737	380,437	352,300
Total public works	<u>13,166,175</u>	<u>13,679,863</u>	<u>13,037,463</u>	<u>642,400</u>
Health and welfare:				
Health	2,818,678	2,910,321	2,836,952	73,369
Mental Health, Mental Retardation and Substance Abuse	20,479,841	20,663,191	20,514,117	149,074
Social Services	18,319,206	17,380,706	17,065,110	315,596
Tax relief for the elderly	1,692,000	1,692,000	1,543,663	148,337
Youth Services	215,056	246,461	231,515	14,946
Total health and welfare	<u>43,524,781</u>	<u>42,892,679</u>	<u>42,191,357</u>	<u>701,322</u>
Parks, recreation and cultural:				
Library	5,795,574	6,181,324	5,963,745	217,579
Parks and Recreation	7,123,681	7,467,130	7,278,594	188,536
Total parks, recreation and cultural	<u>12,919,255</u>	<u>13,648,454</u>	<u>13,242,339</u>	<u>406,115</u>
Community development:				
Community Development Administration	704,200	775,080	766,731	8,349
County fair	25,000	24,900	16,198	8,702
Economic Development	1,295,955	1,291,955	1,244,715	47,240
Extension Service	304,100	370,246	335,581	34,665
Planning	2,834,712	2,944,712	2,933,272	11,440
Transportation	698,100	698,400	686,134	12,266
Total community development	<u>5,862,067</u>	<u>6,105,293</u>	<u>5,982,631</u>	<u>122,662</u>

(Continued)

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**General Fund**  
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**Budget and Actual**  
**Year Ended June 30, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Non-departmental:				
Community contracts	\$ 1,463,700	\$ 1,504,011	\$ 1,502,041	\$ 1,970
Convention center	2,934,000	2,261,600	2,234,733	26,867
Economic development incentive	1,101,744	1,745,713	1,653,074	92,639
Employee welfare and benefits	2,101,200	948,007	765,493	182,514
Fire hydrant rental	1,912,300	1,214,500	1,214,500	-
Telephone system	518,700	1,222,400	1,222,411	(11)
Other	1,843,500	1,608,819	804,202	804,617
Total non-departmental	<u>11,875,144</u>	<u>10,505,050</u>	<u>9,396,454</u>	<u>1,108,596</u>
Debt service:				
Retirement of principal	10,181,400	10,700,100	10,703,951	(3,851)
Interest	4,352,100	4,881,478	4,364,516	516,962
Other	637,600	338,416	197,224	141,192
Total debt service	<u>15,171,100</u>	<u>15,919,994</u>	<u>15,265,691</u>	<u>654,303</u>
Total expenditures	<u>216,872,661</u>	<u>221,139,560</u>	<u>215,949,830</u>	<u>5,189,730</u>
<b>Other financing uses:</b>				
Operating transfers out:				
Grants Fund	755,700	1,007,779	951,110	56,669
Comprehensive Services Fund	845,500	1,047,900	1,047,900	-
County Capital Projects Fund	12,250,800	29,936,368	9,702,272	20,234,096
Total operating transfers out	<u>13,852,000</u>	<u>31,992,047</u>	<u>11,701,282</u>	<u>20,290,765</u>
Transfers to component units:				
School Board	204,595,900	218,997,596	199,861,930	19,135,666
Health Center Commission	400,000	400,000	400,000	-
Total transfers to component units	<u>204,995,900</u>	<u>219,397,596</u>	<u>200,261,930</u>	<u>19,135,666</u>
Total other financing uses	<u>218,847,900</u>	<u>251,389,643</u>	<u>211,963,212</u>	<u>39,426,431</u>
Total expenditures and other financing uses	<u>435,720,561</u>	<u>472,529,203</u>	<u>427,913,042</u>	<u>44,616,161</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(17,649,561)	(53,211,600)	7,596,274	60,807,874
Fund balance, July 1, 2000	102,560,080	102,560,080	102,560,080	-
Residual equity transfer to Airport Fund	-	(583,317)	(97,254)	486,063
Residual equity transfer to Water Fund	-	(3,970)	(3,970)	-
Fund balance, June 30, 2001	<u>\$ 84,910,519</u>	<u>\$ 48,761,193</u>	<u>\$ 110,055,130</u>	<u>\$ 61,293,937</u>

*The accompanying notes are an integral part of the financial statements.*